
Calumet College



of Saint Joseph

You Belong!
ccsj.edu**COURSE SYLLABUS****Term: Fall 2016 (2016-1)****Course: ACCT 330A: Cost Accounting I**

Instructor Information:		
Instructor Name	George F. Grzesiowski (Mr. G) MBA/ABD/CPA Professor and Program Director for Accounting	
Office Number:	516	
Phone Number:	219-473-4283 (Office) Cell: 219-716-5002 (Best)	
Email:	ggrzesiowski@ccsj.edu	
Hours Available:	Monday	7:00 AM– 8:30 AM 3:00 PM – 8:00 PM
	Wednesday.	7:00 AM – 8:30 AM 3:00 PM – 7:00 PM
	Or, by appointment	
Instructor Background: See Autobiography posted in Blackboard		

Course Information:	
Course Time:	Mondays/Wednesdays 10:15 – 11:45 AM
Classroom:	Room 205
Prerequisites:	None
Required Books and Materials:	Cost Accounting; Horngren, Datar, Rajan; (15th ed.), Prentice Hall, 2015.. ISBN 9780133428704 Pocket Calculator
Learning Outcomes/ Competencies: Students in this course will: 1. Describe how cost accounting is used for decision making and performance evaluation. 2. Explain the basic concept of cost and how costs are presented in financial statements.	

3. Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.
4. Analyze the basic cost flow model and be able to assign costs in a job cost system.
5. Formulate overhead using predetermined rates and Activity-Based costing.
6. Asses how cost-volume-profit are related and use CVP analysis as a planning and decision making aid.
7. Prepare a budget and use budgets for performance evaluation after flexing the budget.
8. Interpret variable cost variances and fixed cost variances.
9. Summarize process cost accounting and prepare a process cost report.

Course Description:

This course consists of a discussion of cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labor and factory overhead costs.

Learning Strategies:

The course is supported by a blackboard site. All PowerPoint presentations, demo problems, and assignment solutions will be posted on blackboard. Grades will be posted on blackboard. Questions concerning assignments or course requirements can also be posted on this site.

Open Door Policy

Since your learning is my primary concern, it is imperative that anything preventing you from learning be discussed. Please feel free to make an appointment with me or call/text my cell # so that I can help you keep on track.

Experiential Learning Opportunities:

Students will design job cost systems using cost accounting techniques.

Assessments:			
Major Assignments:	Assessment:		
	Exams (3)	300 points	60%
	Homework	200 points	40%
	Total	500	100%
Class Participation And Attendance	Attendance in class is an important priority. Cost Accounting is a course that continues to build on the knowledge gained. It is not possible to understand and grasp the fundamentals being taught in later chapters unless the earlier chapters have been mastered. Missing classes will impede your progress.		
Grading Scale			
	Grade	Percent	Points
	A	92-100	460-500

A-	90-91	450-459
B+	88-89	440-449
B	82-87	410-439
B-	80-81	400-409
C+	78-79	390-399
C	72-77	360-389
C-	70-71	350-359
D+	68-69	340-349
D	62-67	310-339
D-	60-61	300-309
F	59 and below	299 & below

Course Schedule:

Class Date	Topics	Class Discussion/Activities
Week 1: M 9/5 W 9/7	Labor Day Holiday (No Class) Introduction to Course Chapter 1 the Accountants Role	Introductions Overview of course, expectations & Cost Accounting
Week 2: M 9/12 W 9/14	Chapter 2 Cost Terms and Purpose Chapter 3 Cost Volume Profit Analysis	Review chapter 1 assignment Overview Chapter 2 in-class demo problems Overview of break-even analysis Chapter 3 in-class demo problems
Week 3: M 9/19 W 9/21	Chapter 4 Job Costing	Review chapter 2 and 3 assignments Overview of job costing Chapter 4 in-class demo problems
Week 4: M 9/26 W 9/28	Chapter 5 ABC Costing	Review chapter 4 assignments Overview of ABC/ABM Chapter 5 in-class problems
Week 5: M 10/3 W 10/5	Review Assignments No on-site class (W 10/5) – Exam on Blackboard	Review chapter 5 assignments Exam: Chapters 1-5 Blackboard

Week 6: M 10/10 W 10/12	Chapter 6 Master Budget/Responsibility Accounting	Review exam 1 results Overview of the budget process Chapter 6 in-class problems
Week 7: M 10/17 W 10/19	Chapter 7 Flexible Budgets, Direct Variances, Control	Review chapter 6 assignments Overview of variance reporting Chapter 7 in-class problems
Week 8: M 10/24 W 10/26	Chapter 8 Overhead Variances, Control	Review chapter 7 assignments Overview of variance reporting Chapter 8 in-class problems
Week 9: M 10/31 W 11/2	Chapter 9 Inventory Costing Chapter 10 Cost Behavior	Review chapter 8 assignment Overview of inventory and cost behavior Chapter 9 & 10 in-class problems
Week 10: M 11/7 W11/9	Review Assignment No on-site class (W11/9) - Exam on Blackboard	Review Chapter 9 & 10 assignment Exam 2: Chapters 6, 7, 8, 9, 10
Week 11: M 11/14 W 11/16	Chapter 11 Decision Making	Review exam Overview of decision making tools Chapter 11 in-class problems
Week 12: M 11/21 W 11/23	Chapter 15 Cost Allocation of Support Departments	Review chapter 11 assignment Overview of cost allocation to support departments Chapter 15 in-class problems
Week 13: M 11/28 W 11/30	Chapter 17 Process Costing	Review chapter 15 assignment Overview of process cost accounting Chapter 17 in-class problems
Week 14: M 12/5 W 12/7	Chapter 23: Performance (Just ROI, RI, EVA)	Review chapter 17 assignment Overview of performance measures Chapter 23 in-class problems

Week 15: Finals Week	Exam 3: Chapters 11, 15, 17, 23 No on-site class – Exam on Blackboard	Exam 3: Chapters 11, 15, 17, 23 Blackboard Due by 12/14 by 11.59 PM
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I reserve the right to change this schedule to meet the needs of the class.

Responsibilities	
Attending Class	You cannot succeed in this class if you do not attend. We believe that intellectual growth and success in higher education occur through interaction in the classroom and laboratories. However, we do not want to penalize students for participating in college-sponsored events. When you miss class because of a college event, you must give notice of your absence in advance, and you are responsible for all missed work. Being absent doesn't excuse you from doing class work; you have more responsibilities to keep up and meet the objectives of this course.
Turning In Your Work	<p>You cannot succeed in this class if you do not turn in all your work on the day it is due.</p> <p>Students are expected to have read the chapter prior to the lecture. Each chapter will be explained and discussed. Concepts will be illustrated by working selected demonstration problems in class.</p> <p>Selected problems will be assigned as homework. Assigned problems are to be posted in Blackboard by the due date.</p> <p>Accurate on time 100% of points Minor Error on time 90% of points Major Error on time 80% of points One week late 50% of points Over one week late 0% of points</p>
Classroom Behavior & Using Electronic Devices	<p>Students are expected to treat the instructor and fellow students with respect and courtesy at all times. This means giving your full attention. No private conversations, no catching up on homework assignments, no naps.</p> <p>Electronic devices can only be used in class for course-related purposes. If you text or access the Internet for other purposes, you may be asked to leave, in which case you will be marked absent.</p>
Participating in Class	You must be on time, stay for the whole class and speak up in a way that shows you have done the assigned reading. If you are not prepared for class discussion, you may be asked to leave, in which case you will be marked absent.
Doing Your Own	If you turn in work that is not your own, you are subject to judicial

Work	<p>review, and these procedures can be found in the College Catalog and the Student Planner. The maximum penalty for any form of academic dishonesty is dismissal from the College.</p> <p>Using standard citation guidelines, such as MLA or APA format, to document sources avoids plagiarism. The Library has reference copies of each of these manuals, and there are brief checklists in your Student Handbook and Planner.</p> <p>PLEASE NOTE: All papers may be electronically checked for plagiarism.</p>
Withdrawing from Class	<p>After the last day established for class changes has passed (see the College calendar), you may withdraw from a course by following the policy outlined in the CCSJ Course Catalog.</p>

Resources	
Student Success Center:	<p>The Student Success Center provides faculty tutors at all levels to help you master specific subjects and develop effective learning skills. It is open to all students at no charge. You can contact the Student Success Center at 219 473-4287 or stop by the Library.</p>
Disability Services:	<p>Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans with Disabilities Act (ADA) guidelines. If you believe that you need a “reasonable accommodation” because of a disability, contact the Disability Services Coordinator at 219-473-4349.</p>
CCSJ Alerts:	<p>Calumet College of St. Joseph’s emergency communications system will tell you about emergencies, weather-related closings, or other incidents via text, email, or voice messages. Please sign up for this important service annually on the College’s website at: http://www.ccsj.edu/alerts/index.html.</p> <p>In addition, you can check other media for important information, such as school closings:</p> <p>Internet: http://www.ccsj.edu Radio: WAKE – 1500 AM, WGN – 720 AM, WIJE – 105.5 FM, WLS – 890 AM, WZVN – 107.1 FM, WBBM NEWS RADIO 78 TV Channels: 2, 5, 7, 9, 32</p>

Emergency Procedures

MEDICAL EMERGENCY

EMERGENCY ACTION

1. Call 911 and report incident.
2. Do not move the patient unless safety dictates.
3. Have someone direct emergency personnel to patient.
4. If trained: Use pressure to stop bleeding.
5. Provide basic life support as needed.

FIRE

EMERGENCY ACTION

1. Pull alarm (located by EXIT doors).
2. Leave the building.
3. Call 911 from a safe distance, and give the following information:
 - Location of the fire within the building.
 - A description of the fire and how it started (if known)

BUILDING EVACUATION

1. All building evacuations will occur when an alarm sounds and/or upon notification by security/safety personnel. **DO NOT ACTIVATE ALARM IN THE EVENT OF A BOMB THREAT.**
2. If necessary or if directed to do so by a designated emergency official, activate the building alarm.
3. When the building evacuation alarm is activated during an emergency, leave by the nearest marked exit and alert others to do the same.
4. Assist the disabled in exiting the building! Remember that the elevators are reserved for persons who are disabled. **DO NOT USE THE ELEVATORS IN CASE OF FIRE. DO NOT PANIC.**
5. Once outside, proceed to a clear area that is at least 500 feet away from the building. Keep streets, fire lanes, hydrant areas and walkways clear for emergency vehicles and personnel. The assembly point is the sidewalk in front of the college on New York Avenue.
6. **DO NOT RETURN** to the evacuated building unless told to do so by College official or emergency responders.

IF YOU HAVE A DISABILITY AND ARE UNABLE TO EVACUATE:

Stay calm, and take steps to protect yourself. If there is a working telephone, call 911 and tell the emergency dispatcher where you are **or** where you will be moving. If you must move,

1. Move to an exterior enclosed stairwell.
2. Request persons exiting by way of the stairway to notify the Fire Department of your location.
3. As soon as practical, move onto the stairway and await emergency personnel.
4. Prepare for emergencies by learning the locations of exit corridors and enclosed stairwells. Inform professors, and/or classmates of best methods of assistance during an emergency.

HAZARDOUS MATERIAL SPILL/RELEASE

EMERGENCY ACTION

1. Call 911 and report incident.
2. Secure the area.
3. Assist the injured.
4. Evacuate if necessary.

TORNADO

EMERGENCY ACTION

1. Avoid automobiles and open areas.
2. Move to a basement or corridor.
3. Stay away from windows.
4. Do not call 911 unless you require emergency assistance.

SHELTER IN PLACE

EMERGENCY ACTION

1. Stay inside a building.
2. Seek inside shelter if outside.
3. Seal off openings to your room if possible.
4. Remain in place until you are told that it is safe to leave.

BOMB THREATS

EMERGENCY ACTION

1. Call 911 and report incident.
2. If a suspicious object is observed (e.g. a bag or package left unattended):
 - Don't touch it!
 - Evacuate the area.

TERRORISM AND ACTIVE SHOOTER SITUATIONS

EMERGENCY ACTION

1. Call 911 and report intruder.

RUN, HIDE OR FIGHT TIPS:

1. **Prepare** – frequent training drills to prepare the most effectively.
2. **Run and take others with you** – learn to stay in groups if possible.
3. **Leave the cellphone.**
4. **Can't run? Hide** – lock the door and lock or block the door to prevent the shooter from coming inside the room.
5. **Silence your cellphone** -- use landline phone line.
6. **Why the landline?** It allows emergency responders to know your physical location.
7. **Fight** – learn to “fight for your life” by utilizing everything you can use as a weapon.
8. **Forget about getting shot – fight!** You want to buy time to distract the shooter to allow time for emergency responders to arrive.
9. **Aim high** – attack the shooter in the upper half of the body: the face, hands, shoulder, neck.
10. **Fight as a group** – the more people come together, the better the chance to take down the shooter.
11. **Whatever you do, do something** – “react immediately” is the better option to reduce traumatic incidents.